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FINANCE DEPARTMENT

NOTIFICATION

The 17th September, 2025

S.R.O.No.1301/2025 ─ In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the rate of the State tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	69010010	Bricks of fossil meals or similar siliceous earths
3.	69041000	Building bricks
4.	69051000	Earthen or roofing tiles

Explanation.— For the purposes of this notification,—

(a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory

Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Odisha Goods and Service Tax Act, 2017 (Odisha Act 7 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This Notification shall come into force on the dated 22nd September, 2025.

[No.26839–FIN-CT1-TAX-0001/2025/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government

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